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March 4, 2004

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**MAIL STOP PATENT APPLICATION**  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Re: Application of Fumiko SHIRAISHI, Yasunori ICHIKAWA, Kohkichi WAKI and  
Yasushi HATTORI  
METHOD OF MANUFACTURING MAGNETIC PARTICLE, MAGNETIC  
PARTICLE AND MAGNETIC RECORDING MEDIUM  
Assignee: FUJI PHOTO FILM CO., LTD.  
Our Ref. Q80180

Dear Sir:

Attached hereto is the application identified above comprising fifty one (51) sheets of the specification, including the claims and abstract and thirteen (13) sheets of drawings. The requisite U.S. Government filing fee, copies of the executed Declaration and Power of Attorney and Assignment will be submitted at a later date. Also enclosed is an Information Disclosure Statement and PTO/SB/08 A & B (modified).

The Government filing fee is calculated as follows:

Total claims	<u>16</u>	-	<u>20</u>	=	<u>          </u>	x	\$18.00	=	<u>          </u>	\$0.00	
Independent claims	<u>1</u>	-	<u>3</u>	=	<u>          </u>	x	\$86.00	=	<u>          </u>	\$0.00	
Base Fee											\$770.00

**TOTAL FEE** **\$770.00**

Priority is claimed from:

<u>Country</u>	<u>Application No</u>	<u>Filing Date</u>
JAPAN	2003-059044	March 5, 2003
JAPAN	2003-062084	March 7, 2003
JAPAN	2004-033405	February 10, 2004

The priority documents are enclosed herewith.

Respectfully submitted,  
SUGHRUE MION, PLLC

Attorneys for Applicant

By: Darryl Mexic  
for Darryl Mexic  
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